

Hotel/Motel/Campground Name (Seller)			Guest (Name)		Driver's license/Social Security Number
Address			Address		
City	State	Zip Code	City	State	Zip Code

**This exemption does not apply if you pay charges from your own personal funds or from expense reimbursements. To qualify, the credit card company must directly bill your employer.**

I am an employee of an:

☐ **U.S. Government Agency**

Name of Agency: \_\_\_\_\_

Qualifying type of card: ☐ Purchase Card ☐ Fleet Card ☐ Travel Card

[illegible]

- Purchase cards will be either VISA (beginning with 4486 or 4716) or MasterCard (beginning with 5568).
- Fleet cards will be either Voyager (beginning with 8699) or MasterCard (beginning with 5568).
- Travel cards will be either VISA (beginning with 4486) or MasterCard (beginning with 5568). Travel cards with the sixth digit of 6, 7, 8, 9, or 0 are billed directly to the government agency and qualify for exemption.
- Charges to travel cards with the **sixth digit of 1, 2, 3, or 4** are billed directly to the employee, do not qualify for the tax exemption, and **are subject to tax**.

☐ **Idaho State Government Agency**

(State schools are included as nonprofit schools under Other Qualified Organizations.)

Name of Agency: \_\_\_\_\_

[illegible]

- Qualifying cards are MasterCard issued by Wells Fargo Bank. They include the name of the agency and usually the name of a state employee. The card is specifically marked "Tax Exempt." Other cards such as Diners Club, which include the state agency and an employee name, are billed directly to the employee and **do not qualify for exemption**.

☐ **Idaho Local Government Agency or Other Qualified Organization\***

\* (See the back of this form for qualified organizations.)

Name of Agency or Qualified Organization: \_\_\_\_\_

☐ MasterCard   ☐ Visa   ☐ American Express

Type of Card: ☐ MasterCard ☐ Visa ☐ American Express  
☐ Diner's Club ☐ Other \_\_\_\_\_  
 (Name of Card)

[illegible]

*I certify that all statements I have made on this form are true and correct to the best of my knowledge. I understand that falsification of this certificate for the purpose of evading payment of tax is a misdemeanor. Other penalties may also apply.*

Signature of Guest	Work Address	Date	Work Phone Number
--------------------	--------------	------	-------------------

- This form may be reproduced.
- This form is valid only if all information is complete.
- The seller must retain this form.

# Instructions For Idaho Form ST-104-HM

## Sales Tax Exemption On Lodging Accommodations

### 016. EXEMPTIONS (Rule 016).

**02. Exempt Entities.** Rooms or campground spaces furnished to governmental entities, educational institutions, or hospitals are exempt from the taxes if and only if the charge for the room or campground space occupancy is billed directly to and paid directly by the governmental entity, educational institution, or hospital.

**d.** "Billed directly to" means a contractual agreement between the facility operator and the governmental entity, educational institution, or hospital whereby the charge for the room or campground space is directed to and is the responsibility of the governmental agency or institution. "Billed directly to" also includes credit card charges billed to an account opened by an exempt agency, educational institution, or hospital.

**e.** "Paid directly by" means a remittance tendered directly by the governmental entity, educational institution, or hospital to the facility operator. It does not include a payment by the governmental entity or institution to an employee or agent for reimbursement of expenses incurred during business travel. However, "paid directly by" does include payments made by an exempt entity to a financial institution for credit card charges made on a charge account in the name of the exempt entity with a credit card issued to the entity itself and not to any individual or employee.

**f.** Credit cards issued to employees of governmental agencies are NOT considered to be billed directly to and paid directly by the governmental entity when the employee is responsible for making payment to the credit card company.

---

### QUALIFIED ORGANIZATIONS

**American Indian Tribes** - Tribal entity only, sales made to tribal members off the reservation do not qualify.

**American Red Cross**

**Amtrak**

**Centers for Independent Living** - Only non residential centers run by disabled persons that provide independent living programs to people with various disabilities qualify.

**Emergency Medical Service Agency**

**Forest Protective Association**

**Idaho Community Action Agency**

**Idaho Food Bank Warehouse, Inc.**

**Nonprofit Canal Company**

**Nonprofit Hospital**

**Nonprofit Schools** - Only nonprofit colleges, universities, primary and secondary schools qualify. Schools primarily teaching subjects like business, dancing, dramatics, music, cosmetology, writing and gymnastics do not qualify. Auxiliary organizations, such as parent-teacher associations and alumni groups, do not qualify.

**Senior Citizen Center**

**State/Federal Credit Union**

**Volunteer Fire Department**

**Qualified Health Organization** - Only these qualify:

American Cancer Society  
American Diabetes Association  
American Heart Association  
Arthritis Foundation  
The Arc, Inc.  
Children's Home Society of Idaho  
Easter Seals  
Family Services Alliance of SE Idaho  
Idaho Cystic Fibrosis Foundation  
Idaho Diabetes Youth Programs  
Idaho Epilepsy League  
Idaho Lung Association  
Idaho Primary Care Association and  
its Community Health Centers  
Idaho Ronald McDonald House  
Idaho Women's and Children's Alliance  
March of Dimes  
Mental Health Association  
Muscular Dystrophy Foundation  
National Multiple Sclerosis Society  
Rocky Mountain Kidney Association  
Special Olympics Idaho  
United Cerebral Palsy

**Government** - Only the federal government and Idaho State, county or city government qualify. Sales to other states and their political subdivisions are taxable.